

FORM MC366 INSTRUCTIONS

WHO MUST FILE. All carriers licensed as Nevada Special Fuel Users or Nevada based IFTA carriers.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order made payable to the Nevada Dept. of Motor Vehicles, if applicable, will be considered timely filed if postmarked on or before the last day of the month following the quarter covered by the return. A return is required for each quarter even if no miles were traveled. **Please submit a brief explanation for any quarter where no miles were traveled.** If you have any questions, contact the Fuel User Team at 775-684-4711 ext.2.

VERIFICATION AND AUDIT. The records required to substantiate this return must be retained and be available for at least four years from the due date of the return or the date filed, whichever is later.

LINES 1 THROUGH 3, 100% NEVADA CARRIERS. In Column (A) indicate the types of fuel used. In Column (B) indicate the total miles (in whole numbers) traveled within Nevada for each fuel type. In Column (C) indicate the total fuel (in whole numbers) consumed within Nevada. (If all fuel was purchased through a retail station, the number of gallons purchased should be entered in Column (C).) Divide Column (B) by Column (C) to compute the average miles per gallon (MPG) and enter MPG in Column (D). Note: This calculation must be carried to three decimal places and then rounded to two decimal places. For example, 5.255 should be shown as 5.26, and 5.254 should be shown as 5.25.

LINES 4 THROUGH 8, IFTA CARRIERS. In Column (A) indicate the types of fuel used. In Column (B) indicate the total miles (in whole numbers) traveled in Nevada and all jurisdictions for each fuel type. In Column (C) indicate the total fuel (in whole numbers) consumed in Nevada and all jurisdictions. Divide Column (B) by Column (C) to compute the average miles per gallon (MPG) and enter MPG in Column (D). Note: This calculation must be carried to three decimal places and then rounded back to two decimal places. For example, 5.255 should be shown as 5.26, and 5.254 should be shown as 5.25.

All IFTA Carriers must complete Form 366 Schedule 1. Use additional sheets as necessary.
100% Carriers reporting off road miles for their registered vehicles must complete Form 366 Schedule 1.

LINE 9. Add the 100% TOTAL to the IFTA TOTAL from Column i on Form 366 Schedule 1 and enter the total amount. If a credit, enclose in parenthesis ().

LINE 10. If this return is filed late, enter 10 percent of the amount owed or \$50.00, whichever is greater.

LINE 11. Add the 100% TOTAL to the IFTA TOTAL from Column j on Form 366 Schedule 1 and enter the total amount.

LINE 12. Total lines 9, 10 and 11.

LINE 13. A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the Department.

LINE 14. If the amount on line 14 is a balance due, attach a check made payable to the Dept of Motor Vehicles. If the amount on line 14 is a credit balance, you may check the "REFUND REQUESTED" box, and a refund will be issued to you. If the box is not checked, the credit will be applied to your next return.

SIGNATURES. The owner, partner, or corporate officer must sign this return. If the taxpayer authorizes another person to sign this return, there must be a current power of attorney on file. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

SCHEDULE 1 INSTRUCTIONS

All IFTA Carriers must complete Schedule 1. Use additional sheets as necessary.
100% Nevada Carriers reporting off road miles for qualified motor vehicles must complete Schedule 1.

COLUMN a. 100% Nevada Special Fuel Users complete the line for Nevada only, using a separate line for each special fuel type. Nevada based IFTA carriers complete the line for Nevada and enter any other IFTA states they travel in using separate lines for each fuel type.

COLUMN b. Enter fuel type code; BD = bio-diesel, DI = diesel, GA = gasoline, G = gasohol, KR = kerosene, LP = propane, and NG = CNG.

COLUMN c. Enter the tax rate for the fuel type. Refer to the tax rate table for applicable quarter.

COLUMN d. Enter total miles in whole numbers traveled in each state.

COLUMN e. Enter the taxable miles traveled in whole numbers. Off-road miles for registered vehicles or miles traveled during the valid period of a Trip Permit are not entered in this column. Subtract off-road or trip-permit miles from total miles in Column d. Records must be maintained to substantiate off-road miles and trip-permits for audit purposes.

COLUMN f. Divide Column e by the MPG on Line 1 thru 8 from Column D on Form MC366 and enter the gallons in whole numbers.

COLUMN g. Enter all tax paid gallons purchased in each state in whole numbers for the quarter and include any tax paid fuel retrieved from a bulk tank.

Note: Exclude gallons purchased at any stations that do not collect the state tax. All invoices and bulk tank logs to support tax paid gallons must be retained by fuel user for audit purposes.

COLUMN h. Subtract Column g from Column f; if credit, enclose in parenthesis ().

COLUMN i. Multiply Column h by the tax rate in Column c; if credit, enclose in parenthesis ().

COLUMN j. If Column i is greater than zero and the report is being filed late, calculate interest due by multiplying Column i by one percent (1%) times the number of months the report is late. Any portion of a month is charged interest for a full month.

COLUMN k. Add Column i to Column j; if credit, enclose in parenthesis ().

TOTALS: Total Columns d through k down for each fleet type and enter on the corresponding totals line. Add the 100% TOTAL to the IFTA TOTAL in Columns i & j and transfer the totals to FORM MC366 line 9 and line 11.